The Purchase Tax (No. 4) Order, 1951

1951 No. 459

Made - - - -	16*th March*, 1951
Laid before the House of Commons - -	19*th March*, 1951
Coming into Operation	31*st March*, 1951

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(**a**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended by the substitution for Group 30 of the following Group, that is to say:—

"GROUP 30

(*a*) Articles designed for use in one or more of the following processes, that is to say, waving, curling, setting, dyeing, tinting, bleaching, or in any way dressing or treating the hair, including preparations and substances made up for sale for use (either alone or in conjunction with, or with an admixture of, any other preparation or substance) in any such process, but not including articles comprised in paragraph (*c*) of this Group, or in Group 4, or in paragraph (*b*) of Group 31, or in sub-paragraph (ii) of paragraph (*b*) of Group 32	Third.
(*b*) Assemblies of two or more such articles as are comprised in the foregoing paragraph, or of one or more such articles together with any other article not so comprised	Third.
(*c*) Hair waving and hair drying machines, and articles and appliances designed for heating the hair in the process of waving, curling or setting it	First."

2. This Order may be cited as the Purchase Tax (No. 4) Order, 1951, and shall come into operation on the Thirty-first day of March, nineteen hundred and fifty-one.

Dated this Sixteenth day of March, 1951.

Wm. Hannan,
R. J. Taylor,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

This Order substitutes a new Group 30 in Part I of the Eighth Schedule to the Finance Act, 1948 (which sets out the classes of goods chargeable with purchase tax).

(a) 11 & 12 Geo. 6. c. 49.

The bulk of hairdressing articles and preparations are now brought within this Group and are, with the exception of those mentioned below, charged at 100 per cent. Most of the articles and preparations charged at 100 per cent. were already charged at that rate under Group 31 (toilet requisites) or Group 32 (perfumery and toilet preparations), but the higher rate is now also applied to some articles and preparations which, either singly or in assemblies, were not chargeable or only chargeable at a lower rate.

The existing rate of 33⅓ per cent. is preserved for hair waving and drying machines and for those articles which are chargeable at that rate under Group 4 (haberdashery), Group 31 (*b*) (brushes, combs, etc.) or Group 32 (*b*) (ii) (soap, shampoos, etc.). Appliances designed for heating the hair in the process of waving, curling, etc., are also chargeable at 33⅓ per cent.

The Purchase Tax (No. 5) Order, 1951

1951 No. 1357

Made - - - -	*27th July*, 1951
Laid before the House of Commons - -	*1st August*, 1951
Coming into Operation	*6th August*, 1951

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(**a**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Drugs and medicines, manufactured or prepared (except toilet preparations) of any of the classes specified in the Schedule to this Order shall not be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2.—(1) Part I of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (No. 6) Order, 1950(**b**), shall have effect as if for the reference in paragraph (*c*) of Group 33 therein to the Schedule to that Order, there were substituted a reference to the Schedule to this Order.

(2) The Purchase Tax (No. 6) Order, 1950, is hereby revoked.

3.—(1) This Order may be cited as the Purchase Tax (No. 5) Order, 1951.

(2) The Interpretation Act, 1889(**c**), shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on the Sixth day of August, Nineteen hundred and fifty-one.

Dated this Twenty-Seventh day of July, 1951.

R. J. Taylor,
Charles Royle,
Two of the Lords Commissioners of His Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) S.I. 1950 (No. 290) II, p. 486. (c) 52 & 53 Vict. c. 63.